

**THE SCHOOL ADMINISTRATOR
and Uniform Compliance Guidelines**

Volume 148, Page 1

December 1999

ITEMS TO REMEMBER

- | | | |
|----------|-----|--|
| December | 1: | Prove the Fund Ledger and Ledger of Receipts for the month of November to the control of all funds and reconcile the control with the depository statement. Prove all receipt accounts for each fund to total receipts for that fund. Prove the Ledger of Appropriations, Allotments, Encumbrances, Disbursements, and Balances to the total disbursements of the control account of the Fund Ledger. Prove all expenditure accounts with each program to the total disbursements of that program. |
| December | 20: | Last day to report and make payment of state and county income tax withheld during November to the Department of Revenue. (Please review Volume 140, Page 7, December 1997.) |
| December | 20: | Payment for school aid bonds and coupons due in January must be made to civil townships by school corporations reorganized according to the provision of Chapter 202, Acts of 1959 if the reorganization plan provides for such payments or if the board of school trustees by resolution adopted has provided for such payments. (IC 20-4-1-35) |
| December | 25: | Merry Christmas - Legal Holiday (IC 1-1-9-1) |

JANUARY

- | | | |
|---------|-------|--|
| January | 1: | New Year's Day - Legal Holiday (IC 1-1-9-1) |
| January | 2: | Open a Ledger of Appropriations, Allotments, Encumbrances, Disbursements, and Balances by recording the appropriations by programs approved by the board of school trustees in the Resolution of Appropriations for the 2000 calendar year unless such appropriations must be reduced pursuant to action taken by the County Board of Tax Adjustment (if applicable) or by the State Board of Tax Commissioners. Record in the expenditure accounts of each program the allotments made by the board of school trustees. Also add to the 2000 year's appropriations by programs and to the expenditure accounts by allotments, any encumbered appropriations and allotments of the 1999 calendar year to be carried forward. |
| January | 4-31: | Annual meeting of the school board to organize as board of finance by electing one member as president and one member as secretary for the year. (After the first Monday and on or before the last day of January.) (IC 5-13-7-6) |
| January | 17: | Martin Luther King's Birthday - Legal Holiday (IC 1-1-9-2) |
| January | 20: | Last day to report and make payment of state and county income tax withheld during December to the Department of Revenue. (Please review Volume 140, Page 7, December 1997.) |

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December 1999

JANUARY
(Continued)

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|---------|-----|---|
| January | 31: | Last day to file fourth quarter report with the Internal Revenue Service and complete payment of federal tax withheld. Each employee shall be furnished Form W-2. |
| January | 31: | Last day to file form 100-R, Report of Names, Addresses, Duties and Compensation of Officers and Employees, with the State Board of Accounts. |

FEBRUARY

- | | | |
|----------|-----|---|
| February | 1: | Prove all ledgers for the month ending January 31 as outlined for the month of December. |
| February | 12: | Legal Holiday - Lincoln's Birthday. (IC 1-1-9-1) |
| February | 15: | Legal Holiday -Washington's Birthday. (IC 1-1-9-1) |
| February | 20: | Last day to report and make payment of state and county income tax withheld during January to the Department of Revenue. (Please review Volume 140, Page 7, December 1997.) |
| February | 28: | Last day to file withholding statements together with Yearly Reconcilement of Employer's Quarterly Tax Returns with Internal Revenue and Indiana Department of Revenue, respectively. |

COMMON SCHOOL FUND BONDS

The Indiana State Board of Education is authorized to advance sums of money to consolidated school corporations from the Indiana Common School Fund to be used by such school corporations for the purchase of real estate, the construction of school buildings and the equipment of such buildings and the remodeling, repairing, or improving of school facilities, subject to the limitations and conditions as prescribed by the statute, IC 21-1-5. (Also see Volume 125, page 6.) Conditions concerning advancements are itemized in IC 21-1-5-3.

The following accounting procedure should be observed for any construction claim filed. In the Fund Ledger and Ledger of Receipts, record the cash received in the Control of All Funds and the Construction Fund. Also record the cash received in Receipt Account 5300 in the receipts for the Construction Fund.

SOCIAL SECURITY

We understand that for 2000 the maximum amount of taxable and creditable annual earnings subject to Social Security will increase to \$76,200 up from \$72,600 in 1999. No maximum base for Medicare will exist. Rates will remain at the 1999 level at a combined rate of 7.65 percent (both employer and employee for a total of 15.3 percent) representing a 6.20 percent rate for Social Security and 1.45 percent for Medicare.

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**REAL ESTATE - JOINT PROGRAMS -
INTERLOCAL COOPERATION AGREEMENT, AND INVESTMENTS**

The Indiana Attorney General in 1969 was asked for an interpretation of the phrases "joint school services program" as found in Chapter 177, Acts of 1969 (IC 20-5-9-1) and "joint program" as found in Chapter 292, Acts of 1965 (IC 20-5-11-1). The response was issued as Official Opinion No. 31 of 1969 which stated that the two phrases mean one and the same. A further question asked if a participating school corporation, as part of a joint program, may enter into a written lease for rental of real estate and buildings on and in which to conduct a joint program. The answer was, "It is my opinion that a written lease for the rental of real estate may be entered into by a participating school corporation as part of a joint program." (The Intergovernmental Cooperation Act, IC 36-1-7, contains provisions for performing other authorized powers jointly.)

Subsequent amendments to the Act include the provision for construction in the joint fund of school corporations. The Joint Services, Leasing, Construction and Supply Fund, IC 20-5-11-4 shall be held by the governing body of the school corporation designated in the written agreement to administer and supervise the joint program and such governing body shall receive, disburse, maintain and account for such fund (Joint Services and Supply Fund) in the same manner as prescribed for other funds of such governing body and in accordance with the provisions of the written agreement, but without any further or additional appropriation of said funds. The governing body of the administering school corporation shall make a complete and detailed financial report of all such receipts and disbursements within thirty (30) days following the end of each school year and shall furnish copies of such report to the governing bodies of all other participating school corporations. These reports shall be supplementary to and shall not supersede or repeal the requirements for publication of annual reports of the school corporation. The agreement shall designate the type of purchases or leases to be made, prescribe the manner of approving persons employed under the joint program, designate the type of construction, funding and termination of such joint program, subject to the provisions of IC 20-5-11.

IC 20-5-11-5 was subsequently added to provide for a Joint Investment Fund, if so desired by participating schools, for money which the governing bodies may otherwise invest pursuant to IC 5-13.

SCHOOLHOUSE HOLDING CORPORATIONS

Many schoolhouse holding corporations organized as not-for-profit (IC 21-5-11) from time to time near the completion of collecting enough lease rental to retire all outstanding obligations with regard to providing the school corporation with title to the property and meeting the requirements for dissolution. Upon reaching the dissolution stage, the holding corporation's board of directors should be aware of IC 23-1-45 concerning Voluntary Dissolution. IC 23-1-45 provides procedures for notice to shareholders.

AUDITS AND AUDIT ASSISTANCE

Generally, the State Board of Accounts conducts audits of school corporations every two years.

Should officials be aware of any situation they believe needs to be reviewed, please contact us immediately so that consideration can be given to the situation. As always, corporation officials and/or the individual school officials should feel free to call the State Board of Accounts for assistance. Some situations can warrant a Field Supervisor or Field Examiner reviewing the records and providing procedural guidance before the next regular audit.

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LEASE PURCHASE AGREEMENTS

The State Board of Accounts is of the audit position that in purchasing a computer or any other equipment from public funds, the school board has the right to enter into a rental with option to purchase agreement if the rental charge is fair and reasonable.

However, before such an agreement is entered into, there must be a sufficient appropriation balance available for payment of the current year's rental charge. The agreement should not obligate the school corporation for payment of rental beyond the current year's appropriation. Provision may be made in the agreement for renewal for succeeding years by rental payments subject to appropriations being available.

If the original gross cost of the equipment (without consideration of any trade-in) exceeds seventy-five thousand dollars (\$75,000) the purchasing agency must comply with the "Public Purchases Law", IC 5-22 (certain exceptions exist) by advertising for the bids and by awarding with reasonable promptness by written notice a contract to the lowest responsible and responsive bidder. Only by awarding a contract pursuant to IC 5-22 would the school corporation have authority to purchase the equipment at a later date. A lease-purchase agreement will often contain an option to purchase at the end of the lease term for nominal consideration or no additional consideration.

The specifications for the equipment must be recognized standard specifications to allow competitive bidding and should provide for the bidder to quote the total purchase cost, the rental charge to be made, and the percentage of the amount of the rental charge that will be credited toward the purchase cost should the school corporation exercise the option to purchase. Any interest or carrying charges must be made a part of the original bid price without specific reference made thereto.

Compliance with the above requirements will allow the purchasing agency to exercise the option to purchase at any time a sufficient appropriation for equipment is available.

If a proposal is made to trade in used equipment on the new equipment to be purchased under a rental with option to purchase agreement, the trade-in value of the old equipment must be applied on the rental charge to the extent of the amount allowed on the used equipment by the successful bidder. The allowance should not be deducted from the price of the new equipment and the net price used as the basis for determining lease payments. If the trade-in allowance exceeds the current year's rental charge, the school corporation should dispose of the used equipment in the manner required by IC 5-22-22-1 et seq. or by other statutorily authorized procedures.

DUAL OFFICES - SCHOOL BOARD MEMBERS

Official Opinion No. 89-7, of the Indiana Attorney General, was issued in response to a question regarding whether school board members may also be appointed to a county board of voter registration and resulted in the following conclusion.

It is therefore, my Official Opinion, that it would constitute a violation of Article 2, § 9 of the Constitution of Indiana for a member of the Board of School Trustees of the _____ to hold simultaneously the office of member of the _____ County Board of Voter Registration.

If a member of the Board of School Trustees of the _____ accepts an appointment to the office of member of the _____ County Board of Voter Registration, the office of member of the Board of School Trustees of the _____ is vacated by operation of law.

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FINANCIAL INSTITUTIONS TAX

Effective January 1, 1990, IC 6-5.5-8 provides for the Financial Institutions Tax (Revenue Account 1125). The following is a digest of information that has been provided to all County Auditors on this matter.

On or before February 1, May 1, August 1, and December 1 of each year the auditor of state shall transfer to each county auditor for distribution to the taxing units (as defined in IC 6-1.1-1-21) in the county, an amount equal to the sum of the guaranteed amounts for all the taxing units of the county plus the supplemental distribution for the county.

A taxing unit's guaranteed distribution for a year is an amount equal to:

1. the amount received by the taxing unit under IC 6-5-10 and IC 6-5-11 in 1989; minus
2. the amount to be received by the taxing unit in the year of the distribution, as determined by the state board of tax commissioners, from property taxes attributable to the personal property of banks, exclusive of the property taxes attributable to personal property leased by banks as the lessor where the possession of the personal property is transferred to the lessee.

For the supplemental distribution made on or before August 1 of each year, the department of revenue shall adjust the amount of each county's supplemental distribution to reflect the actual taxes paid for the preceding year.

The amount of the supplemental distribution for each taxing unit shall be determined using the following formula:

STEP ONE: Determine the quotient of:

- a. the amount received under IC 6-5-10 and IC 6-5-11 in 1989 by all taxing units in the country; divided by
- b. the sum of the amounts used in STEP ONE for all taxing units located in the county.

STEP TWO: Determine the product of:

- a. the amount determined in STEP ONE; multiplied by
- b. the supplemental distribution for the county.

Within ten working days after a county receives a guaranteed and a supplemental distribution, the county auditor shall distribute to each taxing unit the taxing unit's guaranteed and supplemental distributions.

SCHOOL TECHNOLOGY OBJECT

Effective January 1, 2000, please use new object number 546, Computer Hardware and Related Equipment to account for all expenditures pertaining to purchases for technology.

OBSOLETE VOLUMES

All Articles of Volume 108 of the School Administrator have now been updated and reprinted in later volumes or are no longer applicable. Therefore, Volume 108 which was distributed in December 1989 may now be deleted from your file.

RATES for LEGAL ADVERTISING

Effective January 1, 2000

The following rates, effective January 1, 2000, were computed based upon the statutorily authorized 5% maximum increase allowed by P.L. 64-1995. Any percentage increase other than the 5% will require a separate computation by the State Board of Accounts. Any publisher that has not chosen to increase rates at all will continue to use the rate schedule that was effective January 1, 1988.

7 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.259	0.387	0.516	0.645
6	0.237	0.355	0.473	0.591
6.5	0.219	0.328	0.437	0.545
7	0.204	0.304	0.406	0.506
7.5	0.190	0.284	0.379	0.473
8	0.178	0.266	0.355	0.443
9	0.158	0.237	0.315	0.394
10	0.142	0.213	0.284	0.354
12	0.119	0.178	0.237	0.295
Rate / Square	4.24	6.34	8.45	10.55

7.4 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.274	0.409	0.546	0.681
6	0.251	0.375	0.500	0.625
6.5	0.232	0.346	0.462	0.577
7	0.215	0.322	0.429	0.535
7.5	0.201	0.300	0.400	0.500
8	0.188	0.281	0.375	0.468
9	0.167	0.250	0.333	0.416
10	0.151	0.225	0.300	0.375
12	0.126	0.188	0.250	0.312
Rate / Square	4.24	6.34	8.45	10.55

7.83 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.290	0.433	0.577	0.721
6	0.266	0.397	0.529	0.661
6.5	0.245	0.367	0.489	0.610
7	0.228	0.340	0.454	0.566
7.5	0.212	0.318	0.423	0.529
8	0.199	0.298	0.397	0.496
9	0.177	0.265	0.353	0.441
10	0.159	0.238	0.318	0.397
12	0.133	0.199	0.265	0.330
Rate / Square	4.24	6.34	8.45	10.55

8 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.296	0.443	0.590	0.737
6	0.271	0.406	0.541	0.675
6.5	0.250	0.375	0.499	0.623
7	0.233	0.348	0.464	0.579
7.5	0.217	0.325	0.433	0.540
8	0.204	0.304	0.406	0.506
9	0.181	0.271	0.361	0.450
10	0.163	0.243	0.324	0.405
12	0.136	0.203	0.270	0.338
Rate / Square	4.24	6.34	8.45	10.55

8.2 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.303	0.454	0.605	0.755
6	0.278	0.416	0.554	0.692
6.5	0.257	0.384	0.512	0.639
7	0.238	0.356	0.475	0.593
7.5	0.223	0.333	0.443	0.554
8	0.209	0.312	0.416	0.519
9	0.185	0.277	0.370	0.461
10	0.167	0.250	0.333	0.415
12	0.139	0.208	0.277	0.346
Rate / Square	4.24	6.34	8.45	10.55

8.3 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.307	0.459	0.612	0.764
6	0.282	0.421	0.561	0.701
6.5	0.260	0.389	0.518	0.647
7	0.241	0.361	0.481	0.600
7.5	0.225	0.337	0.449	0.560
8	0.211	0.316	0.421	0.525
9	0.188	0.281	0.374	0.467
10	0.169	0.253	0.337	0.420
12	0.141	0.210	0.281	0.350
Rate / Square	4.24	6.34	8.45	10.55

8.4 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.311	0.465	0.619	0.773
6	0.285	0.426	0.568	0.709
6.5	0.263	0.393	0.524	0.654
7	0.244	0.365	0.487	0.608
7.5	0.228	0.341	0.454	0.567
8	0.214	0.320	0.426	0.532
9	0.190	0.284	0.379	0.473
10	0.171	0.256	0.341	0.425
12	0.142	0.213	0.284	0.354
Rate / Square	4.24	6.34	8.45	10.55

8.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.315	0.470	0.627	0.783
6	0.288	0.431	0.575	0.717
6.5	0.266	0.398	0.530	0.662
7	0.247	0.370	0.493	0.615
7.5	0.231	0.345	0.460	0.574
8	0.216	0.323	0.431	0.538
9	0.192	0.287	0.383	0.478
10	0.173	0.259	0.345	0.430
12	0.144	0.216	0.287	0.359
Rate / Square	4.24	6.34	8.45	10.55

8.6 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.318	0.476	0.634	0.792
6	0.292	0.436	0.581	0.726
6.5	0.269	0.403	0.537	0.670
7	0.250	0.374	0.498	0.622
7.5	0.233	0.349	0.465	0.581
8	0.219	0.327	0.436	0.544
9	0.194	0.291	0.388	0.484
10	0.175	0.262	0.349	0.436
12	0.146	0.218	0.291	0.363
Rate / Square	4.24	6.34	8.45	10.55

8.75 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.324	0.484	0.645	0.806
6	0.297	0.444	0.592	0.739
6.5	0.274	0.410	0.546	0.682
7	0.254	0.380	0.507	0.633
7.5	0.237	0.355	0.473	0.591
8	0.223	0.333	0.444	0.554
9	0.198	0.296	0.394	0.492
10	0.178	0.266	0.355	0.443
12	0.148	0.222	0.296	0.369
Rate / Square	4.24	6.34	8.45	10.55

8.8 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.326	0.487	0.649	0.810
6	0.298	0.446	0.595	0.743
6.5	0.276	0.412	0.549	0.686
7	0.256	0.383	0.510	0.637
7.5	0.239	0.357	0.476	0.594
8	0.224	0.335	0.446	0.557
9	0.199	0.298	0.397	0.495
10	0.179	0.268	0.357	0.446
12	0.149	0.223	0.297	0.371
Rate / Square	4.24	6.34	8.45	10.55

8.9 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.329	0.492	0.656	0.819
6	0.302	0.451	0.602	0.751
6.5	0.279	0.417	0.555	0.693
7	0.259	0.387	0.516	0.644
7.5	0.242	0.361	0.481	0.601
8	0.226	0.339	0.451	0.563
9	0.201	0.301	0.401	0.501
10	0.181	0.271	0.361	0.451
12	0.151	0.226	0.301	0.376
Rate / Square	4.24	6.34	8.45	10.55

9 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.333	0.498	0.664	0.829
6	0.305	0.456	0.608	0.760
6.5	0.282	0.421	0.562	0.701
7	0.262	0.391	0.521	0.651
7.5	0.244	0.365	0.487	0.608
8	0.229	0.342	0.456	0.570
9	0.204	0.304	0.406	0.506
10	0.183	0.274	0.365	0.456
12	0.153	0.228	0.304	0.380
Rate / Square	4.24	6.34	8.45	10.55

9.3 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.344	0.515	0.686	0.856
6	0.315	0.472	0.629	0.785
6.5	0.291	0.435	0.580	0.725
7	0.270	0.404	0.539	0.673
7.5	0.252	0.377	0.503	0.628
8	0.237	0.354	0.472	0.589
9	0.210	0.314	0.419	0.523
10	0.189	0.283	0.377	0.471
12	0.158	0.236	0.314	0.392
Rate / Square	4.24	6.34	8.45	10.55

9.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.352	0.526	0.701	0.875
6	0.322	0.482	0.642	0.802
6.5	0.297	0.445	0.593	0.740
7	0.276	0.413	0.550	0.687
7.5	0.258	0.385	0.514	0.641
8	0.242	0.361	0.482	0.601
9	0.215	0.321	0.428	0.535
10	0.193	0.289	0.385	0.481
12	0.161	0.241	0.321	0.401
Rate / Square	4.24	6.34	8.45	10.55

9.6 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.355	0.531	0.708	0.884
6	0.326	0.487	0.649	0.810
6.5	0.301	0.449	0.599	0.748
7	0.279	0.417	0.556	0.694
7.5	0.261	0.390	0.519	0.648
8	0.244	0.365	0.487	0.608
9	0.217	0.325	0.433	0.540
10	0.195	0.292	0.389	0.486
12	0.163	0.243	0.324	0.405
Rate / Square	4.24	6.34	8.45	10.55

9.9 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.366	0.548	0.730	0.912
6	0.336	0.502	0.669	0.836
6.5	0.310	0.464	0.618	0.771
7	0.288	0.430	0.574	0.716
7.5	0.269	0.402	0.535	0.668
8	0.252	0.377	0.502	0.627
9	0.224	0.335	0.446	0.557
10	0.201	0.301	0.402	0.501
12	0.168	0.251	0.335	0.418
Rate / Square	4.24	6.34	8.45	10.55

10 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.370	0.553	0.737	0.921
6	0.339	0.507	0.676	0.844
6.5	0.313	0.468	0.624	0.779
7	0.291	0.435	0.579	0.723
7.5	0.271	0.406	0.541	0.675
8	0.254	0.380	0.507	0.633
9	0.226	0.338	0.451	0.563
10	0.204	0.304	0.406	0.506
12	0.170	0.254	0.338	0.422
Rate / Square	4.24	6.34	8.45	10.55

10.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.389	0.581	0.774	0.967
6	0.356	0.533	0.710	0.886
6.5	0.329	0.492	0.655	0.818
7	0.305	0.456	0.608	0.760
7.5	0.285	0.426	0.568	0.709
8	0.267	0.399	0.532	0.665
9	0.237	0.355	0.473	0.591
10	0.214	0.320	0.426	0.532
12	0.178	0.266	0.355	0.443
Rate / Square	4.24	6.34	8.45	10.55

11 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.407	0.609	0.811	1.013
6	0.373	0.558	0.744	0.928
6.5	0.344	0.515	0.686	0.857
7	0.320	0.478	0.637	0.796
7.5	0.298	0.446	0.595	0.743
8	0.280	0.418	0.558	0.696
9	0.249	0.372	0.496	0.619
10	0.224	0.335	0.446	0.557
12	0.187	0.279	0.372	0.464
Rate / Square	4.24	6.34	8.45	10.55

11.25 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.416	0.622	0.830	1.036
6	0.382	0.571	0.761	0.950
6.5	0.352	0.527	0.702	0.876
7	0.327	0.489	0.652	0.814
7.5	0.305	0.456	0.608	0.760
8	0.286	0.428	0.570	0.712
9	0.254	0.380	0.507	0.633
10	0.229	0.342	0.456	0.570
12	0.191	0.285	0.380	0.475
Rate / Square	4.24	6.34	8.45	10.55

11.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.426	0.636	0.848	1.059
6	0.390	0.583	0.777	0.971
6.5	0.360	0.538	0.718	0.896
7	0.334	0.500	0.666	0.832
7.5	0.312	0.467	0.622	0.776
8	0.293	0.437	0.583	0.728
9	0.260	0.389	0.518	0.647
10	0.234	0.350	0.466	0.582
12	0.195	0.292	0.389	0.485
Rate / Square	4.24	6.34	8.45	10.55

12 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.444	0.664	0.885	1.105
6	0.407	0.609	0.811	1.013
6.5	0.376	0.562	0.749	0.935
7	0.349	0.522	0.695	0.868
7.5	0.326	0.487	0.649	0.810
8	0.305	0.456	0.608	0.760
9	0.271	0.406	0.541	0.675
10	0.244	0.365	0.487	0.608
12	0.204	0.304	0.406	0.506
Rate / Square	4.24	6.34	8.45	10.55

12.2 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.451	0.675	0.900	1.123
6	0.414	0.619	0.825	1.030
6.5	0.382	0.571	0.761	0.950
7	0.355	0.530	0.707	0.883
7.5	0.331	0.495	0.660	0.824
8	0.310	0.464	0.619	0.772
9	0.276	0.413	0.550	0.686
10	0.248	0.371	0.495	0.618
12	0.207	0.309	0.412	0.515
Rate / Square	4.24	6.34	8.45	10.55

12.4 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.459	0.686	0.914	1.142
6	0.421	0.629	0.838	1.047
6.5	0.388	0.581	0.774	0.966
7	0.361	0.539	0.718	0.897
7.5	0.336	0.503	0.671	0.837
8	0.315	0.472	0.629	0.785
9	0.280	0.419	0.559	0.698
10	0.252	0.377	0.503	0.628
12	0.210	0.314	0.419	0.523
Rate / Square	4.24	6.34	8.45	10.55

12.41 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.459	0.687	0.915	1.143
6	0.421	0.629	0.839	1.047
6.5	0.389	0.581	0.774	0.967
7	0.361	0.540	0.719	0.898
7.5	0.337	0.504	0.671	0.838
8	0.316	0.472	0.629	0.786
9	0.281	0.420	0.559	0.698
10	0.253	0.378	0.503	0.628
12	0.210	0.315	0.419	0.524
Rate / Square	4.24	6.34	8.45	10.55

12.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.463	0.692	0.922	1.151
6	0.424	0.634	0.845	1.055
6.5	0.391	0.585	0.780	0.974
7	0.363	0.543	0.724	0.904
7.5	0.339	0.507	0.676	0.844
8	0.318	0.476	0.634	0.791
9	0.283	0.423	0.563	0.703
10	0.254	0.380	0.507	0.633
12	0.212	0.317	0.423	0.528
Rate / Square	4.24	6.34	8.45	10.55

13 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.481	0.719	0.959	1.197
6	0.441	0.659	0.879	1.097
6.5	0.407	0.609	0.811	1.013
7	0.378	0.565	0.753	0.940
7.5	0.353	0.527	0.703	0.878
8	0.331	0.495	0.659	0.823
9	0.294	0.440	0.586	0.731
10	0.265	0.396	0.527	0.658
12	0.220	0.330	0.439	0.549
Rate / Square	4.24	6.34	8.45	10.55

13.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.500	0.747	0.996	1.243
6	0.458	0.685	0.913	1.139
6.5	0.423	0.632	0.842	1.052
7	0.393	0.587	0.782	0.977
7.5	0.366	0.548	0.730	0.912
8	0.343	0.514	0.684	0.855
9	0.305	0.456	0.608	0.760
10	0.275	0.411	0.548	0.684
12	0.229	0.342	0.456	0.570
Rate / Square	4.24	6.34	8.45	10.55

14 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.518	0.775	1.032	1.289
6	0.475	0.710	0.946	1.182
6.5	0.438	0.655	0.874	1.091
7	0.407	0.609	0.811	1.013
7.5	0.380	0.568	0.757	0.945
8	0.356	0.533	0.710	0.886
9	0.317	0.473	0.631	0.788
10	0.285	0.426	0.568	0.709
12	0.237	0.355	0.473	0.591
Rate / Square	4.24	6.34	8.45	10.55

14.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.537	0.802	1.069	1.335
6	0.492	0.735	0.980	1.224
6.5	0.454	0.679	0.905	1.130
7	0.422	0.630	0.840	1.049
7.5	0.393	0.588	0.784	0.979
8	0.369	0.552	0.735	0.918
9	0.328	0.490	0.653	0.816
10	0.295	0.441	0.588	0.734
12	0.246	0.368	0.490	0.612
Rate / Square	4.24	6.34	8.45	10.55

15 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.555	0.830	1.106	1.381
6	0.509	0.761	1.014	1.266
6.5	0.470	0.702	0.936	1.169
7	0.436	0.652	0.869	1.085
7.5	0.407	0.609	0.811	1.013
8	0.382	0.571	0.761	0.950
9	0.339	0.507	0.676	0.844
10	0.305	0.456	0.608	0.760
12	0.254	0.380	0.507	0.633
Rate / Square	4.24	6.34	8.45	10.55

16.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.611	0.913	1.217	1.519
6	0.560	0.837	1.115	1.393
6.5	0.517	0.773	1.030	1.285
7	0.480	0.717	0.956	1.194
7.5	0.448	0.670	0.892	1.114
8	0.420	0.628	0.837	1.044
9	0.373	0.558	0.744	0.928
10	0.336	0.502	0.669	0.836
12	0.280	0.418	0.558	0.696
Rate / Square	4.24	6.34	8.45	10.55

17 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.629	0.941	1.254	1.565
6	0.577	0.862	1.149	1.435
6.5	0.532	0.796	1.061	1.324
7	0.494	0.739	0.985	1.230
7.5	0.461	0.690	0.919	1.148
8	0.432	0.647	0.862	1.076
9	0.384	0.575	0.766	0.957
10	0.346	0.517	0.690	0.861
12	0.288	0.431	0.575	0.717
Rate / Square	4.24	6.34	8.45	10.55

18 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.666	0.996	1.327	1.657
6	0.611	0.913	1.217	1.519
6.5	0.564	0.843	1.123	1.402
7	0.523	0.783	1.043	1.302
7.5	0.488	0.730	0.973	1.215
8	0.458	0.685	0.913	1.139
9	0.407	0.609	0.811	1.013
10	0.366	0.548	0.730	0.912
12	0.305	0.456	0.608	0.760
Rate / Square	4.24	6.34	8.45	10.55

20 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.740	1.107	1.475	1.841
6	0.678	1.014	1.352	1.688
6.5	0.626	0.936	1.248	1.558
7	0.581	0.869	1.159	1.447
7.5	0.543	0.812	1.082	1.350
8	0.509	0.761	1.014	1.266
9	0.452	0.676	0.901	1.125
10	0.407	0.609	0.811	1.013
12	0.339	0.507	0.676	0.844
Rate / Square	4.24	6.34	8.45	10.55